

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 348

October 2004

REMINDER OF ORDER OF BUSINESS

October

- 1 Last date for County Board of Tax Adjustment [except Marion County and in a county containing a second class city (November 1)] to complete its duties. (IC 6-1.1-17-9(a))
- 11 Columbus Day - Legal Holiday (IC 1-1-9-1)
- 15 Last day to make pension report and payment for third quarter by counties participating in Public Employee's Retirement Fund.
- 20 Last day to report and make payment of State Income Tax withheld in September to Indiana Department of Revenue.
- 20, 21, 22 County Auditor's Fall Conference – Indianapolis, Indiana
- 31 Last day to file quarterly unemployment compensation report with the Indiana Employment Security Division.

Last day to report and make payment of balance of Federal Income Tax withheld in the third quarter to Internal Revenue Service.

Last day Annual Tax Sale can be held. (IC 6-1.1-24-2(a)(8))

November

- 1 Issue tax sale certificates to County for properties offered in tax sale for two consecutive years and unsold at the 2004 Tax Sale. (IC 6-1.1-24-6)

Last date for County Board of Tax Adjustment in Marion County and in a county containing a second class city to complete its duties. (IC 6-1.1-17-9(a))

Last day for county auditor to certify to the division of state court administration the amount, if any, the county will be providing to the judges salary during the ensuing calendar year. (IC 33-13-12-7.1(b))
- 2 Election Day – Legal Holiday (IC 1-1-9-1)
- 10 Last day for paying second installment of taxes without penalty. Start preparing for settlement of second installment tax collections. (IC 6-1.1-37-10)
- 11 Veterans' Day - Legal Holiday. (IC 1-1-9-1)

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REMINDER OF ORDER OF BUSINESS
(Continued)

November

- 20 Last day to report and make payment of State Income Tax withheld in October to Indiana Department of Revenue.
- 25 Thanksgiving Day - Legal Holiday. (IC 1-1-9-1)
- 30 Newly Elected Auditors Training – Indianapolis, Indiana.

December

- 1 On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)

At regular meeting of Board of County Commissioners consideration may be given to appointments of certain personnel and to bids and awards for highway supplies, materials, and equipment for 2005.
- 2 Newly Elected Treasurers Training – Indianapolis, Indiana.
- 7 Newly Elected Clerks Training – Indianapolis, Indiana.
- 9 Newly Elected Recorders Training – Indianapolis, Indiana.
- 20 Last day to report and make payment of State Income Tax withheld in November to Indiana Department of Revenue.
- 24 MERRY CHRISTMAS!! Legal Holiday. (IC 1-1-9-1)
- 31 Review year-end duties.

Post and close all records completely and promptly.

The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office, if field examiners or a successor Treasurer are not available to verify the cash count.

Cash Change Funds issued to any county officer whose term expires must be returned to the County General Fund.

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INSPECTOR OF WEIGHTS AND MEASURERS – COMPENSATION – TRAVELING EXPENSE

IC 24-6-3-3 requires that the board of commissioners of every county of 30,000 population or more shall, and the board of county commissioners of any county of less than 30,000 population may appoint a county inspector of weights and measures. No person shall be appointed unless approved by the Indiana Division of Weights and Measures. There is a provision in this law which reads, "Provided, however, that it shall not be obligatory upon the board of county commissioners of such counties containing a city or cities which are already provided with an inspector of weights and measures or city sealers, to make such appointments." The compensation of the inspector of weights and measures is fixed by ordinance of the county council. It is required that the board provide the necessary apparatus and supplies for the inspector and that the county council appropriate necessary sums of money for the salary and maintenance of the office.

COUNTY CORONER – AUTOPSIES

A county coroner cannot receive compensation for performing autopsies.

IC 36-2-14-6 states in part: "...If the coroner considers it necessary to have an autopsy performed, is required to perform an autopsy under subsection (f), or is requested by the prosecuting attorney of the county to perform an autopsy, the coroner shall employ a physician:

- (1) certified by the American Board of Pathology; or
- (2) holding an unlimited license to practice medicine in Indiana and acting under the direction of a physician certified by the American Board of Pathology;

to perform the autopsy. The physician performing the autopsy shall be paid a fee of at least fifty dollars (\$50.) from the county treasury..." A coroner may employ the services of the medical examiner system provided for in IC 4-23-6-6.

COUNTY BORROWING SCHOOL FUNDS

IC 21-1-7-3 and 21-1-7-4 contain authority for counties to borrow from the Congressional School Fund. Any such loans must be authorized by an ordinance of the county council.

OTHER MEANS OF BORROWING

Some of the statutes which authorize other means of borrowing are:

IC 36-2-6-18 through 36-2-6-20	Temporary Loans, Bonds and Tax Anticipation Warrants
IC 5-19-1.5	Grant Anticipation Notes
IC 36-1-8-4	Temporary Loans Between Funds

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COUNTY HOME – Superintendent's Report

The superintendent of the county home should file a monthly report with the county auditor for the attention of the board of county commissioners. This report should account for all receipts of cash items in the calendar month and should show the payment of same to the county treasury. The prescribed form, Combined Report – County Form No. 77 (1947) requires that the report of residents be made for a period ending on the last day of the last full week in each month. The next report should begin with the day following the ending day of the former report, not by the beginning and ending days of the month.

COUNTY HOME – Maintenance Ledger

The auditor is required to keep a maintenance ledger sheet for each person admitted to the home.

COUNTY HOME – Charges (IC 12-30-4)

The board of county commissioners shall, at their July meeting of each year, fix an amount to be charged for the care and maintenance per person in the county home, such charge to cover the total amount for board, room, medical and nursing care, maintenance, clothing and all other items furnished within the county home, which items shall be available to all residents and patients on the same basis (IC 12-30-4-8). In those cases where facilities are available, the board of county commissioners shall have authority to accept persons in need of care and able to pay all or part of the costs of care on a voluntary basis. The board of county commissioners shall "periodically" determine the reasonable cost of such service and fix charges for each voluntary resident on the basis of cost of care and the ability of the voluntary resident to pay (IC 12-30-4-9). Each township trustee in the county shall pay to the county the amount so fixed for each person admitted to the county home or other charitable institution from his township, except those otherwise able to pay the cost of their care from their own resources or other assistance awards. The amount of such charge to the township shall not exceed \$100 per month, per person. Except in Lake County where the amount charged the township per individual may not exceed forty-eight dollars (\$48) per month or twelve dollars (\$12) per week. Each township trustee shall levy a tax sufficient to meet said expenses. Payment and settlement shall be made in July and December of each year for the preceding year. (IC 12-30-4-11)

If an individual who:

- (1) is being supported at public expense in a county home; or
- (2) has died while a resident of a county home;

is found to have an estate of any kind that is not needed for the support, in whole or in part, of the husband, wife, children, parents, grandparents, grandchildren, brothers, or sisters of the individual, the amount of expense incurred by the county for the treatment and maintenance of the individual shall be charged against the individual's estate, both during the individual's lifetime and after the individual's death. (IC 12-30-5-1)

SALARY OF COUNTY SURVEYOR

The county council is required under the provisions of IC 36-2-12-15 to fix the compensation of the county surveyor both as if he is registered under IC 25-31 and as if he is not registered under IC 25-31. If the county surveyor is registered under IC 25-31 the compensation shall be one and one-half times the compensation of a surveyor who is not registered. For example, if the surveyor is fixed at \$4,000 then the compensation for a registered surveyor should be fixed at one and one-half times \$4,000 or \$6,000.

In addition to the compensation fixed in the above paragraph the county surveyor is entitled, with the approval of the board of county commissioners to:

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SALARY OF COUNTY SURVEYOR (Continued)

If registered:

1. \$4 per mile for each mile of active regulated drains in the county which are described and certified.
2. \$4 for each corner reference required to be established and perpetuated by IC 36-2-12-11.

If not registered:

1. \$2 per mile for each mile of active regulated drains in the county which are described and certified.
2. \$2 for each corner reference required to be established and perpetuated by IC 36-2-12-11.

AGRICULTURAL ASSOCIATIONS AND SOCIETIES (FAIRS) – GRANTS FROM COUNTY

The board of county commissioners may make an allowance from the general fund to any 4-H Club Association having for its purpose the promotion of agriculture or horticultural interests of the county. A petition signed by thirty or more resident freeholders is required and same petition, without the signatures, must be published in a newspaper of general circulation. If a petition in remonstrance be signed by more resident freeholders than the petition for such grant, the board of county commissioners shall dismiss the first petition and take no further action. Any such petition, after final acceptance, shall be effective for one or more years, not to exceed five years, such time to be determined by the board of county commissioners.

The board of county commissioners may levy an annual tax of not to exceed \$0.0333 on each \$100 valuation for construction, operation or maintenance of any building owned or operated by such association, only until the building has been constructed, and in no event for a period more than five years.

After a building has been constructed the county council may levy an annual tax of not to exceed \$0.0067 on each \$100 valuation for operating and maintaining such building. (IC 15-1-6-2)

The county councils and boards of county commissioners may appropriate and pay to any agricultural fair or association or 4-H club, a sum not exceeding four cents (\$0.04) on each \$100 valuation, from the general fund for necessary costs and expenses, premiums, and judging. This appropriation cannot include purses for speed contests and cannot be extended to any association conducting fair for gain, not to street fairs or exhibitions. (IC 15-1-8-1)

PREMIUM AND ACCRUED INTEREST ON BONDS ISSUED AND SOLD

IC 5-1-12-2 requires that:

"Whenever any bonds are sold by any municipal corporation and when the successful bidder agrees to pay and does pay any premium as a part of the bid price of such bonds, any and all premiums so received shall be paid into and shall constitute a part of the fund which is created to retire such bonds and to pay the interest thereon"

In the sale of bonds "accrued interest" is the interest on the obligations from the date of the bonds to date of their delivery to the purchaser. Interest coupons attached to bonds are for exact sums of money which the issuing authority is required to pay, but between the date of bonds and date of delivery and receiving payment of the bid price, no interest is actually earned. The so-called accrued interest is simply a reimbursement to the municipal corporation for the unearned part of the interest the municipal corporation will be required to pay pursuant its interest coupons.

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PREMIUM AND ACCRUED INTEREST ON BONDS ISSUED AND SOLD (Continued)

Accrued interest also must be receipted to the bond fund so that same may be used in retiring the bonds and interest. Only the principal sum of the bonds can be placed in the fund to carry out the project for which the bonds were issued.

BRIDGES

Plans and specifications for the construction of bridges are not required to be approved by the state highway commission unless Federal funds, disbursed by the state highway commission, are used in the construction of the bridge. The highway commission will render assistance to the county highway department when such assistance is requested, whether or not Federal funds are used.

Construction of bridges may be financed in four manners, funds arising from a separate source for each:

1. County General Fund – IC 8-10-1-29; 36-2-5-7
2. Cumulative Bridge Fund – IC 8-16-3-1
3. Major Bridge Fund – IC 8-16-3.1
4. County Cumulative Capital Development Fund – IC 36-9-14.5

APPROPRIATION FOR CONSTRUCTION OR REPAIR OF BRIDGES

The budgetary laws specifically (IC 36-2-5-7) states in part:

"...the county executive shall prepare an itemized estimate of all money drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive's budget estimate must include:...(2) the expense of constructing and repairing bridges, itemized by the location of and amount for each bridge;..."

Cumulative Bridge Fund

IC 8-16-3-3(e) states: "An appropriation from the bridge fund may be made without the approval of the department of local government finance if:

- (1) the county executive requests the appropriation; and
- (2) the appropriation is for the purpose of constructing, maintaining, or repairing bridges, approaches, or grade separations."

RECORD OF TAX SALES TO COUNTY

When real property is offered for sale under IC 6-1.1-24-6 for two (2) consecutive years and a bid is not received in an amount equal to or in excess of the minimum sale price the county acquires a lien in the amount of the minimum sale price. This lien attaches on the day after the last date on which the tract or item was offered for sale the second time. When the lien is acquired this fact should be noted in the Tax Sale Record, County Form No. 137, and an immediate record thereof made in the Register of Tax Sales to County, County Form No. 9S. It is also desirable to indicate on the tax duplicate "lien acquired by county on _____ 2____," so that this information will be immediately available in the event any person appears to make a payment. No money is paid by the county on bid by the auditor but such real estate shall be held in trust by the county for the benefit of all the tax levying bodies as their interest therein appear.

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RECORD OF TAX SALES TO COUNTY (Continued)

The Register of Tax Sales to County, Form 9S, is designed to keep a complete record of all the proceedings on property on which liens are acquired by the county from the date the lien was acquired to the date of redemption or sale of the real estate.

When a county acquires a lien and a tax sale certificate is issued to the county, pursuant to IC 6-1.1-24-6, the redemption should be handled in the same manner as property sold to other purchasers, by issuing a quietus for the amount required for redemption and by crediting the amount to the tax sale redemption fund. A warrant from that fund should then be issued to the "Treasurer of _____ County" for payment of the taxes, penalties, interest and costs for which a lien was acquired by the county, together with the statutory redemption penalty of 10% or 15% depending upon the date of redemption. The amount of the penalty added on redemption should then be entered in the "additional assessments" section of the duplicate in the column provided for "delinquent tax" and payment thereof entered by the county treasurer when the warrant is processed and a receipt (or receipts) issued for the taxes, penalties, interest and costs.

If the real estate is not redeemed within 120 days from the date the lien was acquired by the county, a deed shall be issued to the county. At that time all taxes and penalty against the property shall be removed by certificate of error.

INCREMENT TAX – WITHDRAWAL OF FORESTRY LANDS

In order that there will be a complete record of the increment tax imposed by IC 6-1.1-6-24, upon the withdrawal of land from classification for forestry purposes, and in view of the provisions of IC 6-1.1-6-24 which makes such tax a lien upon the land, with the land subject to tax sale if the tax is not paid, it is suggested that such tax be entered and handled as follows:

1. Enter the increment tax in the tax duplicate against such lands, but in a separate section thereof so that the collections may be properly apportioned in the manner provided in IC 6-1.1-6-24. In this respect the tax should be handled in the same manner as any other special assessment, such as a line fence assessment, with proper cross-references between the regular taxes on such lands and the increment tax.
2. When collected by the treasurer, receipt such tax into the ledgers of the auditor and treasurer by a separate Application to Pay and Quietus, and credit the same to the County General Fund.

NOTICE OF COUNTY COUNCIL MEETINGS

The provisions of IC 36-2-3-7 require that the county auditor, president of the council, or a majority of the members of the council calling the meetings to give written notice of the meeting to each member of the county council at least forty-eight (48) hours before the meeting and publish the notice at least one (1) day before the meeting in accordance with IC 5-3-1-4.

However, notice of the annual budget shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing on the budget. (IC 6-1.1-17-3) The public hearing must be completed at least ten (10) days before the proper officers of the political subdivision meet to fix the budget, tax rate and tax levy. (IC 6-1.1-17-5)

Notices of additional appropriations shall be published at least ten (10) days before the date fixed for the public hearing on the proposed additional appropriation. (IC 6-1.1-18-5; IC 5-3-1-2)

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HANDLING LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES

1. Each court is to assess a \$3 law enforcement continuing education program fee on each action in which a defendant is found to have: (1) committed a crime; (2) violated a statute defining an infraction; or (3) violated an ordinance of a municipal corporation. (IC 33-37-5-8(b))
2. Monthly, a county, city or town court clerk is to transmit the law enforcement continuing education fees collected to the county, city or town fiscal officer. (IC 33-37-4-1, IC 33-37-4-2, IC 33-37-4-3)
3. The fiscal officer shall deposit the fees into either the County User Fee Fund or the City or Town User Fee Fund. (IC 33-37-4-1, IC 33-37-4-2, IC 33-37-4-3)
4. A law enforcement agency may receive funds from a County User Fee Fund or a City or Town User Fee Fund by filing a claim with the county, city or town fiscal officer. The claim shall include a "verified statement" of cause numbers for fees collected that are attributable to the law enforcement efforts of that agency. Payment of the claimed amount from a County User Fee Fund or a City or Town User Fee Fund may be made without appropriation. (IC 5-2-8-1)
5. Claims may be filled as often as monthly but must be filled in the same local fiscal year in which the fees are collected. (IC 5-2-8-1(g))
6. On receipt of the amount claimed by the law enforcement agency, the fiscal officer shall place the amount received into the County Law Enforcement Continuing Education Fund. (IC 5-2-8-1(c))
7. Funds received by a law enforcement agency shall be used for the continuing education and training of law enforcement officers employed by the agency and for equipment and supplies for law enforcement purpose. (IC 5-2-8-1)
8. Amounts claimed for expenditures from the County Law Enforcement Continuing Education Fund must have been appropriated prior to expenditure either through the normal budget process or by additional appropriation. (IC 33-37-8-6)
9. Money in excess of \$100 that is unencumbered and remains in the county law enforcement continuing education fund for a least one entire calendar year from the date of deposit, at the end of a county's fiscal year, be deposited by the county auditor in the law enforcement training fund established under IC 5-2-1-13(b).

LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES - FILING VERIFIED STATEMENTS OF CAUSE NUMBERS

Since the statutes (IC 5-2-8, IC 33-37-8) are silent regarding by whom or in what manner the "verified statement of cause numbers" will be prepared, the State Board of Accounts has adopted the following suggested procedures to handle such filings:

1. The applicable law enforcement agency should prepare the claim. At a minimum, the claim should indicate each fee collected by date of payment, cause number, defendant name, and receipt number if available.
2. The claim should be filed by the law enforcement agency with the fiscal officer of the governmental unit.

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LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES - FILING VERIFIED STATEMENTS OF CAUSE NUMBERS (Continued)

3. The fiscal officer shall transmit the claim to the court clerk in order for the claim to be verified.
4. Once the court clerk verifies the fees claimed on the claim, the claim shall be transferred back to the fiscal officer for processing in the same manner as all other claims, i.e. submitted for the board's approval and subsequent payment.
5. An alternative to steps number 3 and 4 had been approved for some units. In this instance when the clerk transmits the monthly collection of law enforcement continuing education fees to the fiscal officer, the court clerk includes a listing of the fees transmitted by date of payment, cause number, defendant name, and the law enforcement agency to which the fees are attributable. By doing this, the fiscal officer is able to verify the fees claimed by the various law enforcement agencies and is not required to go back to the court clerk.

It would also be permissible for the law enforcement agency to attach a copy of such listing that is provided by a court to a claim once the law enforcement agency verified the accuracy of the data contained in the listing.

DETAILED SPECIFICATIONS NOT REQUIRED IN NOTICE TO BIDDERS

When advertising for bids, it is not necessary to list in detail the specifications of the job, material, or project under consideration. It is sufficient for the ad to state specifications may be inspected in the county office.

The advertising must be in accordance with IC 5-3-1-2 (e) and the specifications must be clear, and subject to bidder's inspection. The advertisement should list the items which are to be purchased or contracted for, but need not include the entire listing of component items.

OPENING BIDS

Counties are prohibited from requiring any bidder to submit his bid earlier than the time of the meeting at which the bids are to be opened. (IC 5-22 and IC 36-1-12-4)

The meeting for receiving bids must be open to the public. All bids received must be made available to the public.

LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF THE INDIANA NATIONAL GUARD OR RESERVES

RESERVE DUTY

Each officer and employee of the State of Indiana or of any county, township, municipality or school corporation in Indiana who is:

- (1) A member of the Indiana National Guard,
- (2) A member of a reserve component, or
- (3) A member of the retired personnel of the naval, air, or ground force of the United States,

is entitled to receive from the member's employer a leave of absence from the member's respective duties in

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LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF THE INDIANA NATIONAL GUARD OR RESERVES (Continued)

RESERVE DUTY (Continued)

addition to regular vacation period without loss of time or pay for the time that the member is:

(1) on training duties of the state under the order of the governor as commander in chief; or

(2) a member of any reserve component under the order of the reserve component authority;

for any consecutive or nonconsecutive period that does not exceed a total of fifteen (15) days in any calendar year. The entitlement to a leave of absence without loss of time or pay is not at the discretion of the member's employer. (IC 10-16-7-5(b))

ACTIVE DUTY

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to the members regular vacation period, for the total number of days that the member is on state active duty under IC 10-16-7-7. This leave of absence may be with or without loss of time or pay at the discretion of the member's employer. (IC 10-16-7-5 (c))

VOTING EQUIPMENT REIMBURSEMENTS

We are still receiving questions regarding the handling of these reimbursements from the state when new voting equipment is being purchased. The following summarizes the proper accounting for these reimbursements.

The county auditor will need to set up a separate fund for each type of reimbursement received. There are up to three different reimbursements, therefore, there may be three new funds to be set up. These reimbursements cannot go back to the fund that purchased the equipment if cash has already been paid. They must go to a separate fund. These monies can be used for future election expenses or if no cash has been paid to the equipment vendor, then these can be used to pay for the equipment.

We would also reference you to the 2003 Fall Edition of the Election Express, a publication of the Indiana Election Division. This specifically addresses these issues and may be helpful in understanding the process.

TRAVEL EXPENSE

The following sets forth the audit position of the State Board of Accounts with regard to reimbursements made by local governmental units to their officers and employees for travel and meal expenses.

A local unit may reimburse such persons for actual miles traveled in their own motor vehicles on the official business of the local unit at a reasonable rate per mile as fixed by an ordinance or resolution of the unit's legislative body. The mileage rate should be fixed by the board or commission having authority to approve claims for travel expenses. No particular mileage rate has been set by the State of Indiana for all local units of government and, consequently, the mileage rate lies within the discretion of the legislative body, board or commission, unless otherwise provided by statute. The body setting the mileage rate should also determine whether parking fees and toll charges are included in the rate or, on the other hand, whether such expenses are to be reimbursed separately based on the submission of receipts.

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TRAVEL EXPENSE (Continued)

Reimbursed mileage should not include travel to and from the officer's or employee's home and regular place of employment. If more than one person rides in the same vehicle, only one mileage reimbursement is allowable. General Form 101 (or an approved substitute) should be used for claiming mileage. The odometer reading columns on this form are to be used only when the distance between points cannot be determined by fixed mileage or, official highway maps.

When traveling outside the local unit's boundaries on official business, officers and employees may also be reimbursed for meals, lodging, and incidental expenses as defined in the travel policy. The claim for reimbursement should be supported by itemized receipts from hotels, restaurants, and taxi cabs used by the officer or employee while traveling on official business.

It is permissible for the legislative body of the local unit or the board or commission having the authority to approve claims to adopt an ordinance or resolution establishing a reasonable per diem rate intended to cover travel expenses other than hotel and mileage costs and the officer or employee may be reimbursed on the basis of such a per diem rate in lieu of submitting receipts. If a fixed per diem rate is established by policy, the policy should clearly indicate which type of expenses, in addition to meals, are included in the rate and which expenses are to be reimbursed on the basis of actual receipts being submitted by the officer or employee. The policy should also define the local unit's boundaries for purpose of reimbursing travel; i.e. outside a 50-mile radius of the office, outside the county, etc. The policy should cover a proportionate reduction in the per diem rate when meals are provided by an outside party.

When state statutes govern the amounts of allowable travel reimbursements, those statutes supersede local policy. Also, when determining the reasonableness of a mileage rate or per diem rate, consideration should be given to rates established by the State of Indiana and the Federal government. The local unit should, however, consider the income tax implications of setting its rates higher than the current Federal rates.

In all cases, an officer or employee requesting reimbursement for overnight travel is required to submit a receipt from the hotel or other meeting place where such accommodations were provided.

QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE

Question #1: Does the state print the code books? Why don't we get them? Could we buy a set out of our perpetuation fund?

Answer #1: No, the state does not print the code books. That is done by the publishing companies. To save money, the state discontinued sending the code books to counties. You can purchase these directly from a publishing company. The perpetuation fund should not be used to purchase the code books.

Question #2: Overpayments – Is there a time limit that a request for a refund be made? If not, why?

Answer #2: No, there is no time limit to receive the overpayment refund. The statute would need to be changed to limit the time.

Question #3: Depositories – What if your treasurer says I must bank where she has everything deposited for the best interest? The finance board for the county will go with her. My problem is that they won't deposit our checks for 2 days after we deposit. Cash is deposited the same day.

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

- Answer #3:** The depository law allows you to deposit your collections in any bank that has been approved as a state depository. However, your board of finance is empowered to make decisions regarding the depository policy of the county and if they say your collections must be put in a specific bank then you must. If your current bank is not satisfactory to you, then you need to approach the board of finance and ask to be allowed to move your money to another bank.
- Question #4:** Tax Sale Deeds – In the past tax, sale deeds generated by the county were recorded without charge. Do the auditor's have to pay the disclosure fee and the recording fee?
- Answer #4:** Yes, these fees must be paid in accordance with IC 36-2-7-10. The only exception would be if the surveyor has to survey and plat the land because of an insufficient description.
- Question #5:** Court Orders – Can a judge require the recorder to record a civil judgment (usually regarding land) at no charge? (It states in the order that "the recorder" shall record...)
- Answer #5:** We cannot answer whether it is OK for the judge to order this or not. However, we would always advise you to follow the order of the court. If it is determined that the order was not proper, you will not be written up in the audit and we will write up the judge.
- Question #6:** Non Conforming Fee – Can we return state approved and federal approved forms for the additional non-conforming fee? (ie: Classified Forest, etc)
- Answer #6:** Yes, nonconforming fees should be collected for these forms when they are recorded unless the recording is done under the 7 statutory reasons not to charge.
- Question #7:** Is there an address or phone number of where I may obtain code books?
- Answer #7:** West Group, 800-723-2889.
- Question #8:** If a mortgage release is received for recording and the name of the bank is different from that on the mortgage, should it be rejected? Our county attorney says to record it. If it is to be recorded should a disclaimer be put on it? Our county attorney thinks we should not use disclaimers because he says we are telling anyone who looks at the document that we recorded is a document that has something wrong with it.
- Answer #8:** We would not tell you to go against the legal advice of your county attorney. If you don't think this is a legal issue, then you will have to decide whether to accept this or not.
- Question #9:** When the forms are changed to add the new fees do we need to have them approved again?
- Answer #9:** Yes.
- Question #10:** Can we set policy that children are not allowed in public room where records are searched?
- Answer #10:** You set the policies of your office and how your office will be run. Therefore, if you feel this is necessary, then you could adopt this type of policy.
- Question#11:** Could we pass an ordinance at the county level to specify the handling of documents? (paying for recording)

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

Answer #11: No, you must follow the law.

Question #12: Distribution to State – June 20th distribution will be for December of previous year thru May of current year? Will Auditor have to encumber the December collections?

Answer #12: Law does not directly state but the June 20 and December 20 dates fall in line with the dates the auditor and treasurer make settlement of taxes. June 20 being the taxes paid through May 10 and December 20 being taxes paid through November 10. We would think the auditor would send in June the December through May collections and send in December the June through November collections. The auditor will put this in a nonbudgeted fund, a clearing fund, where an appropriation is not required, therefore, encumbrancing is not an issue.

Question #13: Under Public Law 50, you add \$3.00 to any mortgage. We have times in the office where the bank forgets to add the adjustable rate rider, we then record that separately. Do we add \$3.00 to it also?

Answer #13: The law says for each mortgage. If you define the rider to be a mortgage, then you will collect. If you do not consider it a mortgage, but a part of a mortgage, then you would not collect.

Question #14: Do we submit a budget for use of perpetuation funds for approval by county council?

Answer #14: No, by law, the perpetuation fund is to be an unappropriated fund, so there is no need to submit a budget to the council for approval.

Question #15: How long do you keep purged and terminated UCC'S?

Answer #15: Refer to the UCC regulations published by the Secretary of State.

Question #16: We have surveys coming in 4'x3'. I tried to get our county attorney to make an ordinance that we wouldn't accept anything larger than 18"x24". He said I had to accept whatever comes in. How do other counties handle this?

Answer #16: You should contact other recorders to find out how this situation is handled in their county.

Question #17: Tammy you stated: \$1.00 per page and \$5.00 fee for certified bond. Does this include other documents as well?

Answer #17: This is the same fee prescribed for other documents copied or certified. (IC 36-2-7-10)

Question #18: After an audit, should I receive a report from the SBOA?

Answer #18: Only if you had written exceptions in the audit. If no exceptions were noted, then you do not receive a report.

Question #19: Faxed copies of signatures with original notary signature (per the loan company signatures were laser signatures) - What is the difference in a faxed signature and laser signature? Signatures were on faxed paper.

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Answer #19: There is a difference but can be very difficult to distinguish. If you have any concerns about whether a signature is original or not, you may contact our office and or consult your attorney.

Question #20: Is the new manual available online like the previous manuals?

Answer #20: Yes, www.IN.gov/sboa.

Question #21: When a bankruptcy notice is mailed with a copy of the bankruptcy and no recording fees, what do we do with these? Is there a federal law that allows for no fee charged? Is the word tax the hinge that the federal law states we can not change?

Answer #21: You should refuse to record this notice if no recording fees were sent. In our opinion, there is no federal law that states these are to be recorded at no charge. There is a law that says bankruptcy cannot be taxed, but recording fees are not a tax.

Question #22: Am I correct in thinking, if I don't stay for the entire conference, my county doesn't have to pay for my stay? I do.

Answer #22: That is not correct. You are entitled to each night's stay for each night prior to conference attendance along with the meals and mileage for those days at the conference. Nothing in the law states you must attend the whole conference to receive the reimbursement.

Question #23: Auditor receives a \$10.00 check for an \$8.00 transaction in the mail. Can they give \$2.00 cash change? Do I have to hold the \$2.00 cash for return?

Answer #23: No, the auditor may not give \$2 in change. If the money is given to you then you do not have to refund it since it is less than the statutory \$3 you can keep as an administrative fee.

Question #24: Credit Card – How would you balance the drawer?

Answer #24: You would add the cash, checks, and credit cards in the drawer or on the cash register tape and this should equal the amounts posted to your cash book. At the end of the month, you should receive a transaction summary of credit card deposits which will reconcile to your records and the bank account statement.

Question #25: I am a new recorder and I am not familiar with the procedures for filing certified copies of bankruptcies. Recently I have received notices of bankruptcies and release of debtor from the bankruptcy court. These notices and releases have not been certified nor do they not include money for the filing fee. Do I file these notices/releases and who pays for the filing fee? Please discuss procedures for filing bankruptcies.

Answer #25: In our opinion, bankruptcy filings should be charged the recording fee.

Question #26: Do we keep the original copy of restrictions and covenants on file or send back?

Answer #26: We are not able to find any statutes requiring you to keep the original, just record it as normal.

Question #27: Do we record bankruptcy notices that come into our offices?

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Answer #27: Yes.

Question #28: Do bonds have to have approved by on them?

Answer #28: They should, however, some bonds may not require it.

Question #29: What should you do if you find a UCC that should have been purged and someone recorded a continuance after the expiration date? Is filing of the continuance honored or the UCC purged?

Answer #29: Refer to the Secretary of State or their publications on UCCs.

Question #30: When a UCC comes in from an attorney's office to be terminated and is not sent to us by the secured party, do we release it?

Answer #30: Refer to the Secretary of State or their publications on UCCs.

Question #31: Is there a time frame on deeds that have been stamped duly entered for tax purposes to be recorded?

Answer #31: No, but hopefully within a reasonable time.

Questions #32: When a document (mortgage/deed) is being re-recorded to correct the legal, does the document have to be complete with the old legal and there being a page added with the correct legal?

Answer #32: This is a legal question that you should consult your attorney on.

Question #33: Do we have to stamp all plat mylars that are brought in?

Answer #33: IC 36-2-19-4 requires all plats be recorded. It would be an office policy decision whether you do this or not.

Question #34: If the original UCC has both husband and wife's name on it, does the termination also have to have both names on it?

Answer #34: Refer to the Secretary of State or their publications on UCCs.

Question #35: When recording a no-lien agreement along with the mortgage which one is required first?

Answer #35: Record in the order presented. You should develop an office policy regarding situations like this.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL SPRING CONFERENCE

Question #1: On refunds that are applied to next installment of taxes, is interest paid on those refunds and do we need to get people to fill out W-9's?

Answer #1: No interest should be paid on surplus refunds. Any other refund like those based upon an appeal should have interest calculated to the date of application and refund. No W-9's are necessary.

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- Question #2:** Is the County exempt from tax on utilities? Phone, electric, gas, and water. If so, is there a special tax exempt certificate that should be used? Our county purchased a building and the water company is charging us tax for this building. The water company does not charge tax for our courthouse, annex, or other owned county buildings. The water company was contracted and they said out tax exempt certificate stated, "does not include agriculture or utilities."
- Answer #2:** Our understanding is that all governmental units are exempt from any tax collected by utilities. You should contact the Indiana Department of Revenue to confirm this.
- Question #3:** Can the surplus tax ledger be put on the computer? Is there a website that we can download forms from?
- Answer #3:** Yes, you may put the surplus tax ledger on the computer and the State Board of Accounts must approve your form. No, there is not a website that you can go to and download the forms.
- Question #4:** With the changes in the statutes for mental health funding and bonding capabilities, is this the beginning of the State pushing the entire mental health system on to the county general funds?
- Answer #4:** Possibly.
- Question #5:** Who could provide information concerning the license to ex-soldiers and sailors to vend, hawk, and peddle goods?
- Answer #5:** We can. See IC 25-25-2-1 for information regarding this issue.
- Question #6:** Sales Disclosure – What should we be doing with them now? We currently file stamp and give to recorder with deed. The recorder also collects our fees.
- Answer #6:** IC 6-1.1-5.5-3. Auditor should forward the sales disclosure form to the county assessor. The assessor retains them for 5 years, and forwards the information from them to the DLGF and LSA. The county assessor also forwards sales disclosure forms to township assessors. The recorder **SHOULD NOT BE COLLECTING FEES** that your office is authorized to collect. Discontinue this practice immediately.
- Question #7:** The three members of the election board are paid \$700.00 each for the primary election and again for the general election. They tell council the law says they are to be paid \$25 additional for holding training meeting for the poll workers. Is this so or is that part of their responsibility as the election board?
- Answer #7:** IC 3-6-5-9 states that the county fiscal body shall determine the compensation of: 1) the appointed members of the county election board, and 2) the clerk of the circuit court for clerk's services as secretary of the county election board. The election division and us are not aware of anything that states they get any additional amount paid to them.
- Question #8:** Does the council have to make an official determination, before spending any money in the rainy day fund, that the expense is in agreement with the original resolution establishing the fund?

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- Answer #8:** IC 36-1-8-5.1. The rainy day fund is under the same appropriation process as other funds, so when the council appropriates this fund, it should be consistent with the ordinance specifying the purpose.
- Question #9:** New law regarding the provisional bill, we don't give the abstract to the treasurer?
- Answer #9:** The new law does say abstract. We think they meant to say tax duplicate.
- Question #10:** What does Bruce mean by the abstract delivered to the treasurers?
- Answer #10:** See answer #9.
- Question #11:** When talking about the amendment to IC 6-1.1-15-11, does that include assessments that were reduced on a Petition 133 or an auditor's error (i.e. - mortgage deduction not applied.)?
- Answer #11:** The new law amendment pertains to refunds based upon an appeal reduction only.
- Question #12:** Wheel tax and Surtax – The county portion is quietused into the highway fund. Should a new line item be made in the highway fund for the expenditure of this money? If not, how would we keep track of how much wheel and surtax money is spent?
- Answer #12:** No, a new line item will not be made. You really don't know how much is spent. Once this is put in the fund along with the other funding sources, the identity is lost, similar to the county general fund. The identity of the taxes, interest, etc. is lost once quietused into the fund.
- Question #13:** In regards to allowing installment payments for property taxes: Are normal 10% penalties added initially after the established due dates? Is there an additional 10% penalty added after the day taxes are due on any unpaid amount? Ex: due dates are June 10 and December 10 – Penalty added June 11 and December 11 and another 10% on unpaid balance on June 11th, following year 2005.
- Answer #13:** Yes that is correct.
- Question #14:** Could you provide statutes concerning sheriff compensation?
- Answer #14:** IC 36-2-13-2.5 is the salary contract provision. IC 36-2-13-2.8 is the percentage of prosecutor salary provision. IC 36-2-5-3 is the provision where the salary is fixed through the regular budget procedures set by the council. There are three different ways a sheriff can be paid.
- Question #15:** The assessors can by law, combine parcels. It appears on the Assessors card and we try to make a note in the transfer book. They do not have to record a new deed. People who do research looking at a parcel map do not know there are two deeds. This can and probably will as time goes by, become a nightmare. Transfer books are reprinted and notes left out – later left off the Assessor's card. How did such a law come into place?

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- Answer #15:** IC 6-1.1-5-5.5 requires the owner to present an instrument to the auditor to be endorsed and entered for taxation. Which is then how you get this put on the transfer book. The assessor does not do this and you should not accept the card.
- Question #16:** What can be spent from the Recorder's Perpetuation Fund? I am hearing that the Auditor's are purchasing furniture for their offices out of this fund. I thought it had to be used for preserving records. Please clarify how many times a petition to vacate hearing needs to be advertised?
- Answer #16:** The recorder's perpetuation fund may be used for the improvement of the record keeping system or the preservation of records. The auditor should never be using this fund as it is to be used by the county recorder. IC 8-1-15-2 requires the advertisement daily or daily except Sunday for two full weeks.
- Question #17:** If an hourly employee in the clerk's office will be attending the newly elected clerk's training, shouldn't she have to take a vacation day to attend that or should she be paid for a regular working day?
- Answer #17:** They would be paid for a regular work day. IC 5-11-14 states that our conferences are for clerks elect so they would be required to come and should be paid.
- Question #18:** When we get something from the BMV stating a mobile home should now be assessed on real property, why does the auditor's office get this and what should we do with it, stamp it filed or duly entered for taxation? Since the assessor is in charge of assessing it on real estate, why do we get it?
- Answer #18:** You receive this because the law states you have to receive it. You would stamp it and provide the information to the assessor. The person, after you stamp it, is to record the affidavit in the recorder's office.
- Question #19:** We have started receiving "Affidavits to Transfer to Real Estate" state form 51409, by which we understand that manufactured homes are to be added as an improvement on real estate owned by the manufactured home owner. Please explain the proper method that such affidavits are to be handled on the county auditor's transfer books, and is a sales disclosure form necessary?
- Answer #19:** You do not put this in the transfer book. You provide this information to the assessor. There is no sales disclosure form necessary for this affidavit. You stamp the affidavit and the person records it.
- Question #20:** HEA 1001/PL 23-2004 - Refunds – Please give a little more detail on this law. Do we refund the same day? What about 17T, do we published the amount before payment or after? We get the amount for refunds from claims to use at settlement for a deduction to the taxing district.
- Answer #20:** Yes, you can pay the same day. The law states this shall be paid without a claim or an appropriation. You are to publish these claims and notify the commissioners of these claims after payment is made.

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- Question #21:** The auditor has 51 days to distribute. Is there a deadline for the treasurer to certify the collections to the auditor after the due date?
- Answer #21:** No, there is nothing in this law that gives the treasurer a deadline. Under normal circumstances and settlement years, the statute says the auditor and treasurer are to balance by June and December 20 which is approximately 40 days. Therefore, 40 days would be reasonable for the treasurer to certify to you the collections.
- Question #22:** Can items such as prisoner medical reimbursements from other counties, refunds for overpayments because of a return, etc. be added back to budget line items, or is insurance reimbursement actually spent for repairs the only thing that qualifies to be added back?
- Answer #22:** Medical reimbursements may not be added back to the budget line item. Refunds from an overpayment, insurance reimbursements, and any type or error correction like a posting error can be added back to the line items.
- Question #23:** Our county is purchasing the electronic voting machines. Please help by answering these two questions. How do you go about applying for federal (or state) money that is available? Can we appropriate Cum Cap Development money to purchase these machines?
- Answer #23:** The clerk has received all the information on how you go about applying for these federal monies for new voting equipment. If they cannot provide this to you then contact the State Election Commission. Yes, voting equipment can be purchased from the cum cap development fund.
- Question #24:** If settlement is not completed by 51 days after the collection date the units are entitled to interest on the balance of undistributed monies. If units have not requested this money should we be calculating and distributing this interest money anyway?
- Answer #24:** Yes
- Question #25:** A taxpayer asked me to suggest at the conference that a system be put in place to allow taxpayers to choose which school system their property taxes are distributed to regardless of where they live. Now I've said it so I have fulfilled my obligation.
- Answer #25:** Thank you but that would take legislative action. The taxpayer should contact their Senator or State Representative.
- Question #26:** If a county does not have a May 10th deadline, is it still necessary for the treasurer to certify parcels eligible for tax sale by July 1? Must 1099's be issued for interest earned on 17T refunds and/or tax sale redemption interest? If so do 1099's need to be issued on any amount, or is there a minimum of \$600 as is the case with other types of 1099's? And finally, if 17T interest is made payable to treasurer to apply toward taxes due, is it necessary to issue a 1099 to the taxpayer?
- Answer #26:** Yes, the treasurer still should certify the tax sale list by July 1 even if your due date is different. We do not believe a 1099 is necessary for refunds but that is an IRS question that should be addressed to them.

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- Question #27:** A man called our office and said that he had worked for a company out of our county and he was not a resident of our county. They had taken county taxes for our county out of his check for three years. Someone had told him to call our office. Personally I though he was S.O.L. for being so stupid for 3 years ,but I told him to call the Indiana Department of Revenue. Is this right?
- Answer #27:** Yes, this is not an issue for your office. He would still owe local tax if his county of residence had a local tax. Secondly, even though it was withheld, he would get it back as a state refund if he paid more local taxes than he owed.
- Question #28:** In our county we no longer record new resolutions or ordinances because the recorder is mandated to charge a fee. What do we do about this?
- Answer #28:** Either: 1) continue not to record; or 2) pay like the law requires; or 3) get the law changed.
- Question #29:** The auditor's manual states that a transfer book and a plat book are required. With implementation of our GIS System and a software application providing ownership information, all required information is readily available through public access terminals plus the information can be printed out if desired. Along with this method of access we plan to have our plats aerals and ownership records in hard copy format also reviewable. The only item missing on the hard copy would be the assessed value but it is ever changing with splits etc. This A.V. information would be available on the public access terminal. Would this system meet the requirements?
- Answer #29:** Yes, by all means once this information is available through an electronic method you should quit keeping the manual records as they are no longer necessary. You will need to send your computerized transfer and plat information to us for approval.
- Question #30:** We are spending several hours re-creating prescribed forms. Are any of the forms currently available to us electronically through Excel format or other software? Can we request them? Or is it our responsibility to re-create the forms?
- Answer #30:** Currently the forms are not available to you electronically. Therefore, if you want to computerize the forms you must recreate them yourselves.
- Question #31:** What are we to do with an Affidavit to Transfer to Real Estate for a manufactured home? I know our office has to stamp it "Duly Transferred" before the recorder's office will record it. But what has to be with it before we do this? Does each affidavit have to have a legal description, title, etc. or do we need any of this? On a land contract is our office to charge anything when the contract is brought in or are we just to charge when the warranty deed comes in? After our recorder came back from their state meeting they will no longer except our extra money for a deed. Say a deed that would only be \$5 to transfer and the company sends a check for \$10 they used to take the extra \$5 and put it in their overpayment fund but they no longer will. Our office doesn't have an overpayment fund we just have to send the deed back and have them send us another check with the right amount. Should we have an overpayment fund to put the extra money in or should we just keep sending them back asking for the right amount?

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Answer #31: The affidavit alone is sufficient but it should contain the legal description, etc. Just provide this information to the county assessor. You only charge the endorsement fee when property is conveyed which would be when the warranty deed comes in. You do not need to send the check and deed back. Just deposit the money and send them a refund check.

QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE

Question #1: There was some discussion at the southern district meeting relating to legislation to eliminate the holdover offices. I live in a county where you are elected but don't take office until a year later. Did this idea die or is it still being considered?

Answer #1: There will be a public question on the ballot in November asking the citizens of this state whether they want the terms of county officials to be uniform. If they do then the general assembly will have to pass a law on how this will work. If you are in this situation then stay posted to what the general assembly does.

Question #2: Can you go over the procedures of sheriff's sales? If the sale brings a profit over and above the amount owed, does the excess money go through the clerk's office and is it the sheriff's responsibility to bring the money to our office? The clerk's return shows an overage, but no money comes with the return to be sent out.

Answer #2: IC 32-30-10-14. In all cases in which the proceeds of a sale exceeds the amounts due, the surplus must be paid to the clerk to be transferred, as the court directs, to the mortgage debtor, mortgage debtor's heir, or other persons assigned by the mortgage debtor.

Question #3: We have had several people who ask for a form from our office concerning the death of a family member for the bank. We do not have any forms except if an estate is open. Is there a form for them without opening an estate?

Answer #3: There is no form that we are aware of.

Question #4: On post conviction relief what is the retention period of a file when the judge denies the petition for post conviction relief? What is retention if petition is granted?

Answer #4: Whether approved or denied, this goes to the criminal case file and would be retained as the case file is retained.

Question #5: When someone comes in asking for information out of a paternity, if they show an ID showing they are the natural mother or father, is it OK to give them the information?

Answer #5: Yes, the parents named on the paternity order would have access.

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- Question #6:** Are marriage records issued to an underage couple which has to be court ordered a confidential record?
- Answer #6:** The court order is confidential but the application is still a public record.
- Question #7:** Do summons and subpoenas get file stamped prior to sending? DWI cases that are handled on pre-trial – who has the responsibility of filling out orders, BMV, state, or attorneys?
- Answer #7:** There is no requirement that summons and subpoenas be filed stamped prior to sending but state court administration believes this should be done. Prosecutor should be responsible for filling our orders.
- Question #8:** Should or do the delinquent personal property lists from the treasurer's office have to be filed into clerk's system or is the listing sufficient from their office?
- Answer #8:** IC 6-1.1-23-9 – The treasurer shall swear to the accuracy of the record before the clerk and shall file the record with the clerk. This debt in all respects has the same force and effect as a judgment. On a daily basis, the treasurer shall enter a satisfaction of all judgments paid in the delinquent tax judgment record. Therefore, these should be put in the clerk's system.
- Question #9:** Do the clerks make the determination of whether we should issue marriage licenses or not? Specifically in regards to non American citizens.
- Answer #9:** IC 31-11-4-12 allows a clerk to refuse a marriage license if it appears that two individuals do not have the right to a marriage license. If the individuals request, you shall certify your refusal to the circuit court and notify the individuals of the certification. The court shall then hold a hearing and shall issue or refuse to issue a marriage license.
- Question #10:** Does the auditor have the right to remove an appropriation from our budgets without our written or expressed permission? (to transfer to another department budget) When our office submits the 2005 budget, does the auditor have the right to reduce it before August budget hearings and adoption by the council in September?
- Answer #10:** No, the auditor may not remove an appropriation from your budget and move it to another department. This type of transfer may never be done, not even by the council. No, the auditor may not reduce your budget prior to the council budget hearings. IC 36-2-5-11 allows the auditor to make recommendations to the council upon submitting the budget estimates from the departments.
- Question #11:** Regarding IC 35-46-1-10.5, possession of tobacco under age 18 – Our prosecutor's office does not file these tickets with us anymore, as the judge won't sign orders if they fail to appear or pay. If the child or parent comes in the clerk's office to pay, we have to call the prosecutor's office to let them know they are there to pay and then they have us put the case on. Regarding IC 9-21-11-13, operating a motorized bicycle under the age of 18 – Our prosecutor files these tickets and judge signs these orders if they fail to appear or pay. What is the difference?

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Answer #11: We do not see any difference between the two. Our understanding is that the law enforcement officer brings the tickets to you and should not take them to the prosecutor. If it is done this way, all the tickets could be filed by you.

QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE

Question #1: Is SBA's view of NSF checks still the same (claim to auditor for check and put on with an AA)?

Answer #1: We still recommend the same procedure as described in the manual.

Question #2: How long should the assessors keep their documentation on personal property?

Answer #2: Must keep records until you request destruction from the local public records commission on form PR-1 and approval is received. They should wait at least ten years before a request is made.

Question #3: Can reassessment funds be invested?

Answer #3: Absolutely. All funds of the county should be invested in some manner to maximize the earnings for the county.

Question #4: The law requires treasurers to check the tax status on public employees twice a year. However, as our due date was August 10, and we won't have time to research, submit, and receive payments from the employers before the next installment is due on November 10, can we wait until after 11-10-04 to research?

Answer #4: IC 6-1.1-22-14 requires disbursing officers to certify the lists of employees at least twice a year. It has no time deadlines for your research in the statute. We would recommend you get the certifications from the disbursing officers after the November installment is due and research after that date.

Question #5: If you use a collection contract for delinquent personal property, do we still print demand notices and certify to the clerk?

Answer #5: Yes

Question #6: Can tax duplicates be scanned and put on disks to be kept as permanent records? Having trouble getting binders for duplicates and wondering if scanning documents is a way to go.

Answer #6: Yes, these may be scanned and put on disks. If you talk to the experts, there is an argument as to whether this is the best way to go when archiving documents. We would recommend you contact the state public records commission to discuss the pros and cons of all archiving methods. If after that you decide to scan then that is acceptable.

Question #7: Do duplicate books need to be run on archival paper? Do we need to print a tax bill for electronic payments or is a receipt sufficient? Do we have to see a copy of the title in order to issue a mobile home moving or transfer of title permit? If they can furnish this info to us.

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Answer #7: If the duplicate books are going to be your permanent record then you should put them on archival paper. A receipt is fine. No, you do not need to see the title.

Question #8: What about the surrendering of a title of a manufactured home, who initiates, who authorized, who holds and retains the title? What if the title is surrendered and home is torn apart and moved anyway?

Answer #8: The owner (whoever has title) initiates the process by getting a form from the BMV and taking that form and title to the BMV. Once the BMV approves, owner takes the affidavit to auditor for endorsement and the recorder then records this.

Question #9: Can the treasurer collect a fee for processing the ABC permits?

Answer #9: No

Question #10: What is required in order to remove old unpaid personal property judgments?

Answer #10: A judgment may be set aside only under a finding entered of record by a court (IC 6-1.1-23-12). There are seven reasons to set aside a judgment listed in this statute and also shown on page 8-6 of the Treasurer's Manual.